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NOTE

ON THE

STAMP STATEMENTS

OF THE

PUNJAB

FOR THE YEAR 1908-09.

Published by Authority.

Price : Annas 2 or 2d.



1. The first step in the process is to identify the problem or issue that needs to be addressed. This involves gathering information and understanding the context of the problem.

STAMP STATEMENTS FOR 1908-09.

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NOTE

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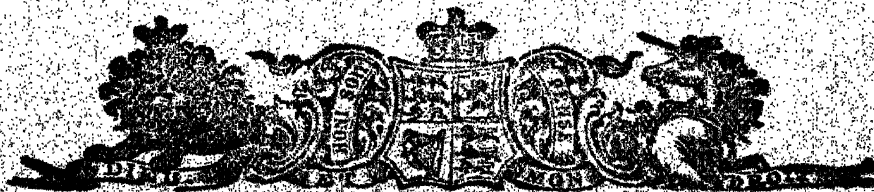
STAMP STATEMENTS

ON THE

PUNJAB

FOR THE YEAR 1908-09.

Published by Authority.



PRINTED AT THE "CIVIL AND MILITARY GAZETTE" PRESS,
Sole Contractors for Printing to the Punjab Government.

1909.

Note on the Stamp Statements in the Punjab for the year 1908-09.

1. The total receipts of 1908-09 exceed those of the previous year by about Rs. 3,99,000. The total charges have risen by Rs. 6,040. The net receipts are Rs. 3,92,983 greater than in 1907-08.

Statement No. I

2. The income from Court-fee stamps has risen by Rs. 2,74,669 over the intake during 1907-08. Increases have taken place in 25 districts and are generally attributed to a continuance of the increased litigation which commenced in 1907 after the expiry of the period of extension granted by the Punjab Loans Limitation Act of 1904. In a few cases, especially in Amritsar, the effect of the extraordinary fever epidemic of 1908 is noted as a factor which reduced sales. The increase in Delhi is ascribed to an increase of suits consequent on the settlement operations and the failure of a rich jeweller's firm. The increase in Ambala and Sialkot is accounted for by a rumour which obtained currency in those districts that Government contemplated a reduction in the period of limitation. In Lahore the stamps used for probates and succession certificates were of exceptionally high value. In Hoshiarpur a large number of cases for enhancement of rent and in Shahpur a large number of pre-emption suits were instituted.

Statement No. II

3. The income from non-judicial stamps is Rs. 1,26,552 greater than that of 1907-08.

4. Impressed non-judicial stamps brought in Rs. 1,09,381 more than in 1907-08. Increases have occurred in 26 districts. The only noticeable decrease took place in Amritsar which was due to the severe epidemic of fever which affected that city. The largest increases occurred in Hoshiarpur, Jullundur, Sialkot and Rawalpindi. In Hoshiarpur numerous transfers were effected between agriculturists and in Sialkot and Rawalpindi money-lenders declined to advance money on book account and insisted on the execution of bonds. The general trend of the explanations given by other districts is that a larger number of deeds and bonds were executed owing to scarcity.

5. The income from the sale of hundis fell by Rs. 3,273. Besides the slackness of trade which was caused by the malarial epidemic and bad agricultural condition in some districts the only special cause for a decreased sale of hundis is that noted in Delhi, the failure already noticed of an important firm of jewellers.

6. Impressed labels or special adhesive labels realised Rs. 16,102 more than in 1907-08. This was due to increased commercial transactions in Lahore and the stamping of a number of colony deeds received from Shahpur.

7. Foreign bill stamps were not extensively used in Delhi, because trade with foreign countries having been somewhat slack. The necessity for affixing notarial stamps to certificates on powers-of-attorney is more carefully kept in view than formerly.

Statement No. IV.

8. There has been a small decrease in the number of stamp vendors.

9. The number of cases of insufficiently stamped or unstamped instruments and the amount of duty and penalty realised during the year show a satisfactory improvement over the figures of the past year. Civil Courts were apparently more careful in checking the adequacy of the stamps affixed to the documents which came before them.

Statement No. V

10. The departmental returns were, as usual, compared month by month with the statements furnished by the Accountant-General, Punjab, and all differences were reconciled.

LAHORE :

Dated 15th June 1909.

C. J. HALLIFAX,

Superintendent of Stamps, Punjab.

[illegible]

STAMP STATEMENT I.

ABSTRACT OF RECEIPTS AND CHARGES IN THE PUNJAB FOR THE YEAR
ENDING 31st MARCH 1909.

	Receipts.	CHARGES.				Net Re- ceipts.	Cost of General Supervi- sion.	Cost of Stamps and Plain Paper supplied from Cen- tral Depot.
		Discount and Estab- lishment for sale of Stamps.	Refunds	Other Charges.	Total.			
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act	14,76,623	62,569	30,564	9,896	1,03,029	13,73,594	2,792	24,227
Under the Court Fees Act.	30,23,603	(a) 26,881	36,340	9,632	72,856	29,50,747	5,710	25,728
Total of 1908-09.	45,00,226	89,453	66,904	19,528	1,75,885	43,24,341	8,502	49,955
Total of 1907-08.	41,01,203	82,093	66,715	20,437	1,69,845	39,31,358	7,615	52,965

(a) Includes Rs. 240 on account of punching establishments in the Hoshiarpur and Jallandar Districts.

LABORS:

THE PUNJAB GOVT. PRINTERS

C. J. HALLIFAX,

Superintendent of Stamps, Punjab.

**SHOWING THE DETAILS OF RECEIPTS ON ACCOUNT OF JUDICIAL STAMPS IN THE
PUNJAB FOR THE YEAR ENDING 31st MARCH 1909.**

Serial No.	District.	Sale of Court-fee Stamps.	Sale of Stamps for copies.	Sale of Plain Paper used with Court-fee Labels.	Miscellaneous receipts.	Total.
1	2	3	4	5	6	7
		Rs.		Rs.	Rs.	Rs.
1	Hissar ...	88,136		2,345	...	90,481
2	Rohtak ...	75,980		1,867	...	77,847
3	Gurgaon ...	35,152		969	90	36,211
4	Delhi ...	1,76,304		2,550	605	1,79,463
5	Karnal ...	65,745		1,725	75	70,545
6	Ambala ...	1,07,890		2,795	87	1,10,772
7	Sunla ...	25,958		276	...	29,236
8	Kangra ...	55,127		1,628	3	56,758
9	Hoshiarpur ...	1,33,223		4,176	488	1,37,889
10	Jullundur ...	1,47,275		3,780	510	1,51,565
11	Ludhiana ...	92,032		2,167	297	95,386
12	Ferozepore ...	1,65,602		3,607	52	1,69,261
13	Montgomery ...	11,023		967	2	45,613
14	Lahore ...	3,02,370		4,672	131	3,07,679
15	Amritsar ...	2,03,770		3,397	490	2,07,246
16	Gurdaspur ...	1,31,172		1,792	...	1,33,246
17	Bullock ...	1,59,712		2,460	323	1,62,495
18	Gujranwala ...	1,06,271		2,070	301	1,08,575
19	Gujrat ...	85,580		2,047	...	87,627
20	Shahpur ...	71,917		2,010	7	76,954
21	Jhelum ...	68,687		1,312	45	70,044
22	Kawalpiudi ...	96,088		2,295	17	98,400
23	Attock ..	53,612		1,380	150	55,142
24	Mianwali ...	75,905		1,957	60	81,012
25	Lyallpur ...	67,269		1,223	...	68,492
26	Jhang ...	85,741		1,335	7	87,083
27	Multan ...	93,288		2,790	32	96,110
28	Muzaffargarh ...	69,875		1,935	...	71,810
29	Dera Ghazi Khan ...	58,716		1,552	21	60,289
30	Kashmir Resident ...	372		...	...	372
	Total 1908-09	29,56,706	...	63,088	3,814	30,23,608
	Total 1907-08	26,82,087	...	62,151	6,944	27,51,182

Stamps for copies are not used in the Punjab.

LAKSH:

Date 10th June 1909.

C. J. HALLIFAX,

Superintendent of Stamps, Punjab.

STAMP STATEMENT III.

SHOWING DETAILS OF RECEIPTS ON ACCOUNT OF NON-JUDICIAL STAMPS IN THE
PUNJAB FOR THE YEAR ENDING 31st MARCH 1909

Serial No.	District.	Impressed Stamps.	Hundi, or Inland Bills of Exchange	Impressed Labels or Special Adhesive Stamps.	Foreign Bill Stamps	One anna Receipt Stamps.	Share Transfer Stamps.	Stamps for Legal Practitioners' Licences.	Notarial Stamps.	Forms for Cheques or Receipts.	Miscellaneous Receipts	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Hissar	18,913	2,725	...	409	...	...	695	203	...	1,353	24,358
2	Rohatak	13,146	1	2	...	...	...	...	14	...	501	13,664
3	Gurgaon	13,042	269	...	...	...	...	...	6	...	657	13,774
4	Delhi	78,785	16,162	315	4,560	...	68	...	109	75	1,197	1,01,591
5	Karnal	26,690	165	10	...	...	...	...	76	...	1,919	28,800
6	Ambala	44,150	451	95	16	...	...	2,271	72	654	307	48,306
7	Simla	16,157	581	372	150	...	519	...	142	6	502	18,459
8	Kangra	23,500	5	...	...	...	...	25	418	...	454	24,402
9	Hoshiarpur	80,020	88	...	...	...	...	1,251	489	...	1083	82,931
10	Jullundur	79,064	329	...	...	...	...	1,116	205	56	635	81,729
11	Ludhiana	44,801	1,922	279	...	...	...	...	32	...	1,875	48,909
12	Ferozepore	73,478	6,593	...	...	...	...	2,057	671	74	2,609	85,482
13	Montgomery	10,656	393	...	...	...	...	5	200	...	212	11,466
14	Lahore	1,38,483	5,411	47,889	1,578	...	1,955	7,500	517	21,218	864	2,27,915
15	Amritsar	1,21,056	10,497	551	2,143	...	...	...	269	162	2,033	1,37,011
16	Gurdaspur	57,767	7	...	...	...	...	...	271	...	497	58,512
17	Sialkot	72,864	481	15	20	...	...	2,255	40	1,050	1,322	79,047
18	Gujranwala	37,803	617	2	...	...	...	...	147	...	1,693	40,262
19	Gujrat	30,777	5	...	...	...	...	...	121	...	219	31,122
20	Shahpur	27,644	958	2,650	...	...	...	890	371	...	150	32,666
21	Jhelum	24,144	768	7	51	...	...	1,065	79	...	239	26,353
22	Rawalpindi	47,076	2,339	870	765	...	21	1,270	286	668	795	54,093
23	Attock	27,458	55	10	...	...	...	...	403	...	761	28,687
24	Mianwali	37,749	309	...	...	...	...	305	464	...	486	39,313
25	Lyallpur	13,376	1,098	272	...	...	...	820	291	...	636	16,493
26	Jhang	23,792	1,609	15	...	...	...	505	128	...	1,164	27,213
27	Multan	39,486	1,919	428	...	...	...	2,175	347	16	164	44,535
28	Muzaffargarh... ..	26,126	...	...	...	...	...	...	354	...	267	26,747
29	Dera Ghazi Khan	22,413	106	1	...	...	...	...	557	...	386	23,463
30	Kashmir Residency	30	...	...	...	...	...	...	...	...	...	30
	Total 1908-09	12,70,806	55,833	53,283	9,992	...	2,616	24,489	7,345	27,279	24,980	14,76,823
	Total 1907-1908... ..	11,61,425	59,106	37,181	10,930	...	2,476	21,550	7,180	27,486	22,737	13,50,071

STAMP STATEMENT IV.

ARRANGEMENTS FOR THE VEND OF STAMPS IN THE PUNJAB DURING THE YEAR ENDING
31st MARCH 1909.

Serial No.	District.	Number of Vendors.	DISCOUNT ALLOWED TO VENDORS.			
			On Judicial Stamps.	On Plain Paper.	On Non-Judicial Stamps.	Total.
1	2	3	4	5	6	7
			Rs.	Rs.	Rs.	Rs.
1	Hissar	30	669	123	945	1,737
2	Rohtak	15	579	124	600	1,303
3	Gurgaon	31	292	65	615	972
4	Delhi	32	1,012	170	3,647	4,829
5	Karnal	42	532	115	1,293	1,940
6	Ambala	71	813	186	2,221	3,220
7	Simla	11	132	19	349	500
8	Kingra	112	483	108	1,229	1,820
9	Hoshiarpur	94	1,094	279	4,267	5,640
10	Jullundur... ..	89	1,160	252	4,065	5,486
11	Ludhiana	55	727	141	2,322	3,193
12	Troop	107	1,279	210	3,810	5,329
13	Montgomery	15	333	61	550	947
14	Lahore	160	1,917	311	5,768	7,996
15	Amritsar	114	1,443	226	6,170	7,839
16	Gurdaspur	63	1,109	119	2,945	4,173
17	Sialkot	81	1,310	164	3,694	5,168
18	Gujranwala	81	818	128	1,785	2,741
19	Gujrat	100	733	137	1,695	2,565
20	Shahpur	81	603	134	1,272	2,009
21	Jhelum	52	582	87	1,278	1,947
22	Rawalpindi	128	723	153	2,371	3,247
23	Attock	67	470	92	1,440	2,002
24	Mianwali	90	675	131	1,934	2,740
25	Lyallpur	54	517	82	648	1,247
26	Jhang	54	698	89	1,295	2,082
27	Multan	31	685	186	1,836	2,707
28	Musaffargarh	44	592	129	1,415	2,136
29	Dera Ghazi Khan	57	484	104	1,110	1,698
Total 1908-09		2,014	22,473	4,171	62,569	89,213
Total 1907-08		2,060	20,594	4,141	57,715	82,450

LAWSON:

O. J. HALIFAX,

Superintendent of Stamps, Punjab.

STAMP STATEMENT V.

INSUFFICIENTLY STAMPED OR UNSTAMPED INSTRUMENTS ON WHICH DUTY AND PENALTY WERE LEVIED BY CIVIL COURTS AND COLLECTORS IN THE PUNJAB DURING THE YEAR ENDING 31st MARCH 1909.

Serial No.	District.	BY COURTS OR PERSONS RECEIVING EVIDENCE UNDER SECTION 35 OF ACT II OF 1899.		BY COLLECTORS UNDER SECTIONS 32, 37, 40 AND 41 OF ACT II OF 1899.	
		Number of cases dealt with.	Duty and penalty realised	Number of cases dealt with	Duty and penalty realised.
1	2	3	4	5	6
			Rs.		Rs.
1	Hissar	180	1,292	...	...
2	Rohtak	93	494	4	2
3	Gurgaon	103	639	...	...
4	Delhi	89	689	36	467
5	Karnal	354	1,919	...	...
6	Ambala	39	350	..	...
7	Simla	8	267	30	228
8	Kangra	40	454	...	...
9	Hoshiarpur	57	324	60	705
10	Jullundur	58	487	...	...
11	Ludhiana	180	1,300	9	561
12	Ferozepore	216	2,609	...	...
13	Montgomery	14	212	...	...
14	Lahore	69	717	10	147
15	Amritsar	93	1,633	50	359
16	Gurdaspur	69	437	5	48
17	Sialkot	128	851	21	464
18	Gujranwala	145	1,680	...	...
19	Gujrat	33	219	...	...
20	Shahpur	13	91	2	57
21	Jhelum	31	233	...	...
22	Rawalpindi	40	758	...	...
23	Attock	125	760	1	1
24	Mianwali	49	448	4	37
25	Iyallpur	82	658	2	16
26	Jhang	163	1,125	3	22
27	Multan	10	148	5	16
28	Muzaffargarh	30	254	...	...
29	Dera Ghazi Khan	22	158	2	169
	Total 1908-09 ...	2,533	21,206	244	3,399
	Total 1907-08 ...	2,371	19,889	217	1,794

LAHORE :

Sept. 15th June 1909.

C. J. HALLIFAX,

Superintendent of Stamps, Punjab.

STAMP STATEMENT VI.

STAMP PROSECUTIONS AND RESULTS IN THE PUNJAB DURING THE YEAR
ENDING 31st MARCH 1909.

Serial No	District	Number of cases instituted	NUMBER OF PERSONS			Amount of fines imposed	Amount of rewards disbursed.	REMARKS
			Brought to trial	Convicted.	Acquitted			
1	2	3	4	5	6	7	8	9
						Rs.	Rs.	
1	Hissar ... ..	...	...	..	...	...	...
2	Rohilk ... ..	...	...	...	...	...	...
3	Gurgaon . . .	...	...	...	...	...	...
4	Delhi ... ..	...	...	...	...	...	...
5	Karnal .. ...	..	...	...	...	..	...
6	Ambala ... ..	...	...	...	...	...	...
7	Sirsa ... ..	...	...	...	..	...	...
8	Kangra ... ..	...	..	...	...	...	...
9	H Shampur ...	...	...	...	...	..	...
10	Jalandur . . .	...	...	...	...	...	...
11	Ludhiana ...	...	...	...	...	...	...
12	Ferozepore ...	1	1	.	1	...	...
13	Montgomery ...	..	...	..	...	...	...
14	Lahore ... ..	...	...	...	...	...	...
15	Amritsar ... ..	...	...	...	...	...	...
16	Gurdaspur ...	0	9	9	...	31	...	
17	Sialkot ... ..	...	...	...	...	...	...
18	Gujranwala . .	...	...	...	...	...	...
19	Gujrat ... ..	...	...	..	...	..	...
20	Shahpur	1	1	1	...	20	...	
21	Jhelum .. ...	...	...	...	...	...	...
22	Rawalpindi...	...	...	...	...	...	...
23	Attock ... ..	...	...	...	...	...	...
24	Mianwali	1	1	...	1	...	...
25	Lyallpur ... ..	...	...	...	...	...	...
26	Jhang ... ..	...	...	...	...	...	...
27	Multan ... ..	...	...	...	...	...	...
28	Muzaffargarh ...	...	...	...	...	...	...
29	Dera Ghazi Khan ...	5	5	5	...	24	...	
	Total 1908-09 ...	16	17	15	2	75	...	
	Total 1907-08 ...	9	9	5	4	68	...	

STAMP STATEMENT VII.

SHOWING RESULT OF ACTION TAKEN BY COLLECTORS TO TEST VALUATION OF ESTATES FOR WHICH APPLICATIONS FOR PROBATE AND LETTERS OF ADMINISTRATION WERE PUT IN, IN THE PUNJAB IN THE YEAR ENDING 31st MARCH 1909.

Serial No	District			Number of cases reported to Collectors, Section 13 H of the Court-Fees Act	Number of such cases in which inquiries were instituted	Amount of Court-fee originally paid in cases inquired in- to	Amount of defect Court fees required.	Penalty	Remarks.
1	2			3	4	5	6	7	8
						Rs.	Rs.	Rs.	
1	Hissar	...	...	...	...	...	...	...
2	Rohtak	...	...	...	...	...	...	...
3	Gurgaon	...	...	...	...	...	...	...
4	Delhi	...	...	42	42	2,320	...	...
5	Karnal...	...	...	...	...	...	...	...
6	Ambala	...	...	4	4	6.2	...	...
7	Simla	...	...	12	12	3,145	...	...
8	Kangra	...	...	1	...	...	...	...
9	Hoshiarpur	...	...	...	...	...	...	...
10	Jullundur	...	...	1	1	36	...	...
11	Ludhiana	...	...	6	4	150	...	...
12	Ferozepore	...	...	1	1	133	...	...
13	Montgomery	...	...	...	...	...	...	...
14	Lahore	...	...	13	12	2,524	...	...
15	Amritsar	...	...	...	...	...	...	...
16	Gurdaspur	...	...	...	...	...	...	...
17	Sialkot	...	...	5	...	...	...	...
18	Gujranwala	...	...	...	...	...	...	...
19	Gujrat	...	...	...	...	...	...	...
20	Shahpur	...	...	...	...	...	...	...
21	Jhelum	...	...	...	...	...	...	...
22	Rawalpindi	...	...	2	2	75	...	...
23	Attock	...	...	...	...	...	...	...
24	Mianwali	...	...	...	...	...	...	...
25	Lyallpur	...	...	...	...	...	...	...
26	Jhang	...	...	...	...	...	...	...
27	Multan	...	...	...	...	...	...	...
28	Muzaffargarh	...	...	...	...	...	...	...
29	Dera Ghazi Khan	...	...	...	...	...	...	...
Total 1908-09				67	76	9,315	...	...
Total 1907-1908				126	114	13,919	42	...	

Lahore :

Dated 15th June 1909.

O. J. HALLIFAX,

Superintendent of Stamps, Punjab.

